Board. 3. Pandit Examination in Sanskrit, 4. B.A. (Pass) Examination with Sanskrit as Optional Subject. 5. Siromani Preliminary Examination in Sanskrit of the Madras University

(b) Candidates who have passed higher examinations than these are eligible for admission to the Intermediate Final Year Class.

(c) Special cases will be considered on individual merits subject to the fundamental requisite.

(d) Admissions to the Pre-entrance examination classes of the College will be made on consideration of individual merits tested here.

(e) Persons seeking admission to any of the Agama Section should invariably bring letter of authority in support of their Baraward or Archakship in any of the temples.

These Agama students will be tested and admitted to the class found fit after being examined by the Agama Council.

Prescribed forms for admission can be had from the undersigned on application.

3. *Lodging.*—Free lodging will be arranged for mofussil students as far as possible.

4. *Boarding and Scholarship.*—Students become eligible for Boarding and Scholarship only after passing the Terminal Examination, held subsequent to their admission. The monthly scholarships range from rupees one and a half to fifteen, according to the sections.

5. *Courses and Text-Books of Study.*—As regards courses and text-books of study, separate Syllabuses issued by the Board of Sanskrit Studies and Examinations in Mysore, from time to time, may be consulted.

Further details may be had from the undersigned on application.

M. R. VENKATASUBBA SASTRY,
11031 *Principal.*

FINANCIAL DEPARTMENT

COMPTROLLER'S OFFICE, BANGALORE.

Circular No. 522—B. I. dated 14th April 1949.

To

The Presidents of District Boards,
The Head Masters of District Board High Schools,
The Secretaries to the Committee of Management of District Board High Schools.
The Deputy Commissioners and Presidents of Committee of Management of District Board High Schools,

All Treasury Officers.

Subject:—Account rules relating to District Board High Schools.

The following instructions are issued for information and guidance with regard to maintenance of accounts relating to the District Board High Schools :—

1. The Receipts and Expenditure of District Board High Schools may be recorded under the following heads, which may be newly opened in the Cash Account and the Classified Abstract of the District Board. These shall be incorporated immediately in modification of those that may have been already opened in this connection.

Receipts :—

D. D. High Schools.

(1) Grant from Government :—
  (a) Maintenance Grant,
  (b) Grant towards Dearness Allowance,
  (c) Grant towards loss of fee income,
  (d) Equipment Grant,
  (e) Building Grant,
(2) Contribution from other sources (to be specified),
(3) School fees (Tuition fees, Admission and re-admission fees and fines).
(4) Miscellaneous (to be specified.)

Total D. D.

Expenditure : —

D. D. High Schools.

1 Establishment
2 Contribution towards pension or A. S. P. F.
3 Travelling allowance,
4 Rent,
5 Other contingencies
6 Furniture and equipment
7 Library
8 Buildings :—
  (a) Original Works
  (b) Repairs and Maintenance

Total D. D.

2. The Head Master of the High School should credit to the nearest Government Treasury (as often as practicable and at least once a month in the case of schools located at places other than Taluk Headquarters) the tuition and other fees to the credit of District Board. Medical Inspection fees and Examination fees should, however, be credited directly under "35 Education Remittances—Payments into Treasuries."

3. The transactions relating to the Sports and Reading Room Funds should be accounted for in a separate Savings Bank Account (in Government Treasury or Postal Savings Bank in the case of Schools located at places other than Taluk Headquarters) in the name of the Head Master.

4. For Funds required for the High School, bills should be rendered by the Head Master to the President, District Board, and payments obtained by cheques.

5. A crossed cheque should be drawn by the District Board monthly along with the cheque for the pay bill towards pensionary contribution or the contribution towards P. F. of the Teachers working in the District Board High Schools and credited to Treasury under "35 Education Remittances—Payments into Treasuries."

6. The school fee registers, acquittance roll, stock book of furniture, books and appliances and other Account Books of the High Schools should be maintained in the High School in accordance with instructions contained in the Educational Manuals.

7. All remittances to Treasury should appear in a Treasury Remittance Register and all amounts drawn from Treasury by the Head Master should appear in a Treasury Bill Book.

8. Government grant towards maintenance and Dearness allowance should be drawn by the District Board from the Treasury on monthly bills in the prescribed form separately for each school (accompanied by a monthly statement of receipts and expenditure under several heads) countersigned by the District Educational Officer. For Government grants payable for other items, bills have to be sent to the District Educational Officer for countersignature and transmission to the Financial Branch of the Office of the Director of Public Instruction for preaudit and payment.

9. Along with the bill for the maintenance grant for June of each year, a statement showing the annual receipts and payments of each High School under the several Heads should be sent to the District Educational Officer to enable him to fix the grant payable for the year on the basis of actual net expenditure and adjust the difference.

10. The registers and accounts maintained in the District Board High Schools and the accounts relevant thereto maintained in the District Board Office will be subject to Local Audit by the Financial Assistant to the Director of Public Instruction. The entire cost of audit charges will be borne by the District Boards as in the case of Municipal High Schools.

10711

Circular dated 16th April 1949.

All Treasury Officers.

No. 523—B2. In accordance with instructions issued by the Law Secretary in his letter No. 8172—Cts. 110-47-14, dated 5th April 1949, all the Treasury Officers are authorised to encash the pay bills for January 1949 and onwards of the Copyists and Examiners of all the Courts outside, Bangalore, drawn by the presiding officers of the concerned Courts, who will be solely responsible for furnishing the required particulars in this connection. Pending sanction of Government to the Allocation statement of these officials, only the minimum pay of the respective grades as sanctioned in G. O. No. 5892-93—Cts. 110-47-10, dated 18th January 1949, has to be allowed with effect from 1st January 1949.

1076

Memo dated 28th April 1949.

Circular.

To

All Drawing Officers.

Regarding rounding off of pies in the bills for supply of materials to Government Departments in which claims relating to Sales-Tax are included.

No. 524—B2. With a view to eliminate doubts felt in respect of the above, the following is published for the information and guidance of all drawing officers :—

Since the law permits the collection of Sales-Tax in terms of pies, and as the suppliers of materials to Departments of Government are liable to pay Sales-Tax on the aggregate turnover, claims in supply bills which include additions in pies on account of Sales-Tax need not be rounded off to the nearest anna (*vide* also Article 8 (e) (i) of the Mysore Civil Account Code—Volume 1).

11048 V. T. SREENIVASAN, *Comptroller.*